

EXHIBIT 17

Jason Rebhun, Esq.
Law Offices of Jason J. Rebhun, P.C.
225 Broadway, 38th Floor
New York, New York 10007

January 13, 2021

Broadview Capital LLC
309 Rutledge Street, #3C
Brooklyn, New York 11211

Re: Bleubell Broad LLC
Three Hundred Twenty-Six Thousand (\$326,000.00) Dollars Mortgage Loan
Premises: 81 Lanning Avenue, Penns Grove, New Jersey 08069 and 1000
Cinnaminson Avenue, Palmyra, New Jersey 08065

Ladies and Gentlemen:

We have acted as counsel to **BLEUBELL BROAD LLC** (the "Borrower") and to **CHAIM PORGES** (the "Guarantor") in connection with the subject Mortgage Loan.

We have examined and relied upon such documents, instruments, certificates and other information as we have determined necessary to render the opinion set forth below. We have assumed the genuineness of all signatures and the authenticity of all documents submitted to us as originals and the conformity with originals of all documents submitted to us as copies. We have examined the formation documents, the Articles of Organization and Operating Agreement of Borrower and have determined that same are genuine and accurately reflect the members of Borrower (hereinafter "Borrower Documents").

Based upon the foregoing, we are of the opinion that:

1. The Borrower is a limited liability company duly formed, created and organized in good standing under the laws of the State of New York and has the power, authority and legal right to own its properties and transact the business in which it is engaged. The Borrower has the power, authority and legal right to execute and deliver the Promissory Note, Mortgage Assignment of Rents, Security Agreement and Fixture Filing and all other documents executed this date required for the subject Loan (the "Loan Documents"). The Borrower Documents submitted to Lender are valid and have not been amended. I have reviewed the Certification of Llc Resolution and Incumbency executed this date and have verified that the representations and information contained therein are accurate.
2. The execution and delivery of the Loan Documents has been duly authorized by Resolution and does not violate any law or agreements which the Borrower is subject to. Chaim Porges as Sole Member is authorized to execute all documents and bind the Borrower to same. The purchase price for the Premises is One Million (\$1,000,000.00) Dollars. There are no concessions or credits to Purchaser. Guarantor has the right, power and authority to execute and deliver, and has duly executed and delivered, each of the Loan Documents to which he is a party.

The Loan Documents constitute legal, valid and binding obligations of Guarantor, enforceable in accordance with their respective terms.

3. Each of the Loan Documents which have been executed and delivered herewith constitutes legal, valid and binding instruments enforceable against the Borrower in accordance with its terms. The Mortgage, Assignment of Rents, Security Agreement and Fixture Filing executed by Borrower constitutes a valid first lien against the Premises. There is no secondary financing in connection with this transaction.

4. No consent or approval of any governmental authority is required as a condition precedent to the execution and delivery of the Loan Documents.

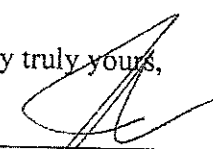
5. The Loan Documents, including the interest payable thereunder and all fees paid in connection therewith as set forth in the Loan Documents, are governed by the laws of the State of New York and are not violative of any applicable state or federal law regulating the reservation, payment or collection of interest.

6. There are no actions, suits, criminal proceedings, or other proceedings pending or threatened against or affecting the Borrower or any Guarantor before any court, arbitrator or governmental or administrative body or agency which might result in any material adverse change in the business, operations, properties or assets or in the condition, financial or otherwise, of the Borrower or any Guarantor.

7. Neither Borrower, Guarantor nor, to the best of our knowledge, after due and diligent inquiry, any person or entity directly or indirectly owning an interest in Borrower (an "Interest Holder") is named on any list of Specially Designated Nationals or known or suspected terrorists that has been generated by the Office of Foreign Assets Control ("OFAC"), nor, to the best of our knowledge, after due and diligent inquiry, are any of them organized in, or citizens or residents of any country that is subject to embargo or trade sanctions enforced by OFAC (collectively, "Restricted Parties"). We have conducted due diligence with respect to each Interest Holder and Guarantor, such that we have formed a reasonable belief to know the true identity of each of Interest Holder and Guarantor. To the best of our knowledge, no funds of any Restricted Parties used in connection with the transaction that is the subject hereof were derived from illegal or suspicious activities.

We are delivering this opinion to induce you to make the Loan to the Borrower and understand that you, your successors and/or assigns are relying upon this opinion in so doing and that you may use this opinion in connection with the enforcement of the Loan Documents. We have been authorized to deliver this opinion to you by the Borrower, which opinion may be relied upon by you, your successors and assigns.

Very truly yours,



Jason Rebhun, Esq.
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